OR OR	
<ul> <li>Notice of hearing will be issued 75 days before hearing;</li> <li>Taxpayer's opening brief will be filed 55 days before hearing;</li> <li>Department's reply brief will be filed 35 days before hearing; and</li> <li>Taxpayer's response will be filed 20 days before hearing.</li> </ul>	
This briefing schedule is similar to the Board's current briefing schedule, but provides taxpayers 20 days to prepare their opening briefs by requiring that Notices of Hearing be issued 15 days earlier than current procedures require. This alternative presumes that:	Alternative 2 – (20/20/15 Schedule)
<ul> <li>opening brief is due; and</li> <li>The taxpayer's response is due 15 days after the Department's reply is due.</li> </ul>	
<ul> <li>The taxpayer file its opening brief within 30 days after the date the Appeals Division issues its Decision and Recommendation;</li> <li>The Department's reply brief is due 30 days after the taxpayer's</li> </ul>	
This briefing schedule is based upon the issuance of the Appeals Division's Decision and Recommendation and provides taxpayers with a full 30 days to prepare their opening briefs without affecting the length of the appeals process. This alternative requires that:	Alternative 1 – Staff Recommendation (30/30/15 Schedule)
Adopt a briefing schedule:	Action 2 — Article 7, Section 5000.2110, Briefing Schedule
• Chapter 2, Sales and Use Tax, Timber Yield Tax, and Special Taxes and Fees, Articles 1 – 6 and Article 7, Section 5000.2111	
Chapter 1, Title	
Adopt proposed Board of Equalization Rules for California Tax  Administration and Appellate Review	Action 1 — Resolved Issues See Exhibit 2

	Alternative 3 - (15/15/15 Schedule)
<ul> <li>Notice of hearing will be issued 60 days before hearing;</li> <li>Taxpayer's opening brief will be filed 45 days before hearing;</li> <li>Department's reply brief will be filed 30 days before hearing; and</li> <li>Taxpayer's response will be filed 15 days before hearing.</li> </ul>	Consists of the Board's current briefing schedule contained in California Code of Regulations, title 18, section 5075. This alternative presumes that:

Action Item	Alternative 1 – Staff Recommendation	Alternative 2	Alternative 3 (15/15/15 schedule)
Action 2 -			
Adopt Pre-Hearing Briefing Schedule (Subdivision (c)	Article 7: Optional Briefs for Oral Hearings Before the Board	Article 7: Optional Briefs for Oral Hearings Before the Board	Article 7: Optional Briefs for Oral Hearings Before the Board
Opening Briefs, Subdivision (d) Reply Briefs, Subdivision (e) Response to Reply Brief):	5000.2110 Briefing Schedule	5000.2110 Briefing Schedule	5000.2110 Briefing Schedule
	(a) Optional Briefing. If a party to an Appeals Conference is granted	(a) Optional Briefing. If a party to an Appeals Conference is granted	(a) Optional Briefing. If a party to an Appeals Conference is
	a hearing before the Board the	a hearing before the Board the	granted a hearing before the
	parties to such hearing may	parties to such hearing may submit	Board the parties to such hearing
	the rules set forth in this section.	set forth in this section. However.	with the rules set forth in this
	However, all briefs permitted to		section. However, all briefs
	be filed pursuant to this section,	pursuant to this section, other than	permitted to be filed pursuant to
	other than briefs required by	briefs required by paragraphs (1)	this section, other than briefs
	subdivision (f), are optional.	optional.	of subdivision (f), are optional.
	(b) Briefs.	(b) Briefs.	(b) Briefs.
	(1) Timeliness. Any brief filed with the Board shall be filed	(1) Timeliness. Any brief filed with the Board shall be filed	(1) Timeliness. Any brief filed with the Board shall be filed
	within the time periods provided below unless an extension is granted by the Chief Counsel or	within the time periods provided below unless an extension is granted by the Chief Counsel or	within the time periods provided below unless an extension is granted by the Chief Counsel or
	with section 5000.2111.	with section 5000.2111.	with section 5000.2111.

Action Item	Alternative 1 – Staff Recommendation (30/30/15 schedule)	Alternative 2 (20/20/15 schedule)	Alternative 3 (15/15/15 schedule)
	(2) Filing.	(2) Filing.	(2) Filing.
	(A) In General. All briefs shall be addressed and mailed to the Chief of Board Proceedings, at the following address, or hand delivered to the Board's headquarters office at 450 N Street in Sacramento, California:	(A) In General. All briefs shall be addressed and mailed to the Chief of Board Proceedings, at the following address, or hand delivered to the Board's headquarters office at 450 N Street in Sacramento, California:	(A) In General. All briefs shall be addressed and mailed to the Chief of Board Proceedings, at the following address, or hand delivered to the Board's headquarters office at 450 N Street in Sacramento, California:
	Chief of Board Proceedings, MIC: 80 State Board of Equalization P.O. Box 942879 Sacramento, CA 94279-0080	Chief of Board Proceedings, MIC: 80 State Board of Equalization P.O. Box 942879 Sacramento, CA 94279-0080	Chief of Board Proceedings, MIC: 80 State Board of Equalization P.O. Box 942879 Sacramento, CA 94279-0080
	(B) Electronic Filing. In lieu of mailing or hand delivery, briefs and other related appeals	(B) Electronic Filing. In lieu of mailing or hand delivery, briefs and other related appeals	(B) Electronic Filing. In lieu of mailing or hand delivery, briefs and other related appeals
	correspondence may be transmitted to the Board electronically (e.g., facsimile,	correspondence may be transmitted to the Board electronically (e.g., facsimile,	correspondence may be transmitted to the Board electronically (e.g., facsimile,
	other related appeals correspondence may only be	other related appeals correspondence may only be	other related appeals correspondence may only be
	filed pursuant to this paragraph if they are transmitted to and	filed pursuant to this paragraph if they are transmitted to and	filed pursuant to this paragraph if they are transmitted to and
	received by the Chief of Board	received by the Chief of Board	received by the Chief of Board

Action Item	Alternative 1 – Staff Recommendation (30/30/15 schedule)	Alternative 2 (20/20/15 schedule)	Alternative 3 (15/15/15 schedule)
	Proceedings in accordance with instructions provided by the Board.	Proceedings in accordance with instructions provided by the Board.	Proceedings in accordance with instructions provided by the Board.
	(C) Notice. All briefs shall also be mailed or personally delivered to the other parties to the Board hearing, other than the Board's audit department.	(C) Notice. All briefs shall also be mailed or personally delivered to the other parties to the Board hearing, other than the Board's audit department.	(C) Notice. All briefs shall also be mailed or personally delivered to the other parties to the Board hearing, other than the Board's audit department.
	(3) Format. No brief shall exceed 30 typed or handwritten, double-	(3) Format. No brief shall exceed 30 typed or handwritten, double-	(3) Format. No brief shall exceed 30 typed or handwritten, double-
	handwritten, single-spaced, 8 1/2"	handwritten, single-spaced, 8 1/2"	handwritten, single-spaced, 8 1/2"
	side in a type-font size of at least	side in a type-font size of at least	side in a type-font size of at least
	inch, or the equivalent, excluding exhibits. The Chief Counsel or	inch, or the equivalent, excluding exhibits. The Chief Counsel or his	inch, or the equivalent, excluding exhibits. The Chief Counsel or
	his or her designee may extend the	or her designee may extend the	his or her designee may extend
	filing a brief based upon a written	filing a brief based upon a written	deadline for filing a brief based
	application setting forth circumstances that justify	application setting forth circumstances that justify	upon a written application setting forth circumstances that justify
	additional pages. In the event the	additional pages. In the event the	additional pages. In the event the
	and page limit specified above.	and page limit specified above, the	brief does not conform to the form and page limit specified
	the submitted brief may be	submitted brief may be returned	above, the submitted brief may be
	returned by the Chief of Board	by the Chief of Board	returned by the Chief of Board

Action Item  Alternative 1 – Staff Recommendation (30/30/15 schedule)  Alternative 2 (20/20/15 schedule)	Alternative 3 (15/15/15 schedule)
Proceedings. If a brie returned, the party sha form 10 days to comply wit and page limit, and fai shall within the 10-day periconstitute a waiver of opportunity to submit (c) Opening Briefs. A that requested a Board pursuant to section 50 may file an opening brief shall constatement of the issues statement of the legal tions, rities, discussion of the legal including statutes and relied on by the party the opening brief. Opening briefs shall be filed with the Board Proceedings no 55 days before the Bo	f is so  Proceedings. If a brief is so returned, the party shall be given 10 days to comply with the form and page limit, and failure to do so within the 10-day period shall constitute a waiver of the opportunity to submit the brief.  (c) Opening Briefs. Any party that requested a Board hearing pursuant to section 5000.2106 may file an opening brief. An opening brief shall contain a statement of the issues, a and a authorities, regulations, submitting ening briefs Chief of later than ard hearing.
(d) Keply Briefs. Any party to a (d) Keply Briefs. Any party to a Roard hearing may file a reply	bly Board hearing may file a reply
nat brief. A reply brief is	nat
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Action Item	Alternative 1 – Staff Recommendation (30/30/15 schedule)	Alternative 2 (20/20/15 schedule)	Alternative 3 (15/15/15 schedule)
			: 61-11
	is filed by a party to a Board	is filed by a party to a Board hearing in response to any opening	is filed by a party to a Board hearing in response to any opening
	hearing in response to an opening	hrief A renly hrief shall contain a	brief A reply brief shall contain a
	statement of the issues, including	statement of the issues, including	statement of the issues, including
	relevant issues not raised by the	relevant issues not raised by the	relevant issues not raised by the
	opening brief, a statement of the	opening brief, a statement of the	opening brief, a statement of the
	facts as understood by the party	facts as understood by the party	facts as understood by the party
	submitting the reply brief, a	submitting the reply brief, a	submitting the reply brief, a
	discussion of the legal authorities,	discussion of the legal authorities,	discussion of the legal authorities,
	including relevant statutes and	including relevant statutes and	including relevant statutes and
	regulations, relied on by the party	regulations, relied on by the party	regulations, relied on by the party
	submitting the reply brief, and the	submitting the reply brief, and the	submitting the reply oriet, and the
	assertion of any attitudence	discretion of any arminative	defence Dealty being chall be
	filed with the Chief of Board	filed with the Chief of Board	filed with the Chief of Board
	Proceedings no later than 60 days	Proceedings no later than 35 days	Proceedings no later than 30 days
	after the Appeals Division issues	before the Board hearing.	before the Board hearing.
	its Decision and Recommendation		
	or Supplemental Decision and		
	Recommendation.		
	(e) Response to Reply Brief. A	(e) Response to Reply Brief. A	(e) Response to Reply Brief. A
	response to a reply brief is a brief	response to a reply brief is a brief	response to a reply brief is a brief
	filed by a party to a Board hearing	filed by a party to a Board hearing	filed by a party to a Board hearing
	in response to a reply brief. Any	in response to a reply brief. Any	in response to a reply brief. Any
	party to a Board hearing may file	party to a Board hearing may file a	party to a Board hearing may file a
	a response to a reply brief. A	response to a reply brief. A	response to a reply brief. A
	response to a reply brief shall	response to a reply brief shall	response to a reply brief shall
	identify and only address new	identify and only address new	identify and only address new

Action Item	Alternative 1 – Staff Recommendation (30/30/15 schedule)	Alternative 2 (20/20/15 schedule)	Alternative 3 (15/15/15 schedule)
	issues or arguments raised in the reply brief to which it responds.	issues or arguments raised in the reply brief to which it responds.	issues or arguments raised in the reply brief to which it responds.
	A response to a reply brief shall be filed with the Chief of Board	A response to a reply brief shall be filed with the Chief of Board	A response to a reply brief shall be filed with the Chief of Board
	Proceedings no later than 75 days	Proceedings no later than 20 days	Proceedings no later than 15 days
:	after the Appeals Division issues	before the Board hearing.	before the Board hearing.
	or Supplemental Decision and		
	(f) Additional Briefing.	(f) Additional Briefing.	(f) Additional Briefing.
	(1) Post-Hearing Briefs. The	(1) Post-Hearing Briefs. The	(1) Post-Hearing Briefs. The
	Board may permit or require the	Board may permit or require the	Board may permit or require the
	filing of post-hearing briefs and	filing of post-hearing briefs and	filing of post-hearing briefs and
	memoranda of legal authorities,	memoranda of legal authorities,	memoranda of legal authorities,
	regulations on any matters	regulations on any matters	regulations, on any matters
	considered at a Board hearing.	considered at a Board hearing.	considered at a Board hearing.
	However, any post-hearing	However, any post-hearing	However, any post-hearing
	submissions shall only be	submissions shall only be	submissions shall only be
	permitted by order of the Board at	permitted by order of the Board at	permitted by order of the Board at
	the conclusion of a hearing, on the	the conclusion of a hearing, on the	the conclusion of a hearing, on the
	within the time limits prescribed	within the time limits prescribed	within the time limits prescribed
	by the Board.	by the Board.	by the Board.
	(2) Non-Party (Amicus) Briefs. A	(2) Non-Party (Amicus) Briefs. A	(2) Non-Party (Amicus) Briefs. A
	person that is not a party to a	person that is not a party to a	person that is not a party to a

Action Item	Alternative 1 – Staff Recommendation (30/30/15 schedule)	Alternative 2 (20/20/15 schedule)	Alternative 3 (15/15/15 schedule)
	Board hearing may file a brief or	Board hearing may file a brief or	Board hearing may file a brief or
	letter with the Chief of Board	letter with the Chief of Board	letter with the Chief of Board
	Proceedings no later than 30 days	Proceedings no later than 30 days	Proceedings no later than 30 days
	before the Board hearing, and the	before the Board hearing, and the	before the Board hearing, and the
	parties may file responses to such	parties may file responses to such	parties may file responses to such
	brief or letter with the Chief of	brief or letter with the Chief of	brief or letter with the Chief of
	Board Proceedings no later than	Board Proceedings no later than	Board Proceedings no later than
	15 days before the hearing. The	15 days before the hearing. The	15 days before the hearing. The
	response by any party shall	response by any party shall	response by any party shall
	address only the points of	address only the points of	address only the points of
	disagreement the party has with	disagreement the party has with	disagreement the party has with
	the non-party brief or letter. A	the non-party brief or letter. A	the non-party brief or letter. A
	non-party post-hearing brief or	non-party post-hearing brief or	non-party post-hearing brief or
	letter may be filed only if the	letter may be filed only if the	letter may be filed only if the
	Board has requested post-hearing	Board has requested post-hearing	Board has requested post-hearing
	briefing from the parties and then	briefing from the parties and then	briefing from the parties and then
	no later than the end of the post-	no later than the end of the post-	no later than the end of the post-
	hearing briefing period prescribed	hearing briefing period prescribed	hearing briefing period prescribed
	by the Board for the parties. A	by the Board for the parties. A	by the Board for the parties. A
	non-party brief shall conform to	non-party brief shall conform to	non-party brief shall conform to
	the general requirements set forth	the general requirements set forth	the general requirements set forth
	in subdivision (b) of this section.	in subdivision (b) of this section.	in subdivision (b) of this section.
	A non-party brief or letter shall	A non-party brief or letter shall	A non-party brief or letter shall
	contain a statement regarding the	contain a statement regarding the	contain a statement regarding the
	nature of the non-party's interest	nature of the non-party's interest	nature of the non-party's interest
	in the outcome of the proceeding.	in the outcome of the proceeding.	in the outcome of the proceeding.
	(3) Additional briefing. In	(3) Additional briefing. In	(3) Additional briefing. In
	extraordinary situations, the Board	extraordinary situations, the Board	extraordinary situations, the

Action Item	Alternative 1 – Staff Recommendation (30/30/15 schedule)	Alternative 2 (20/20/15 schedule)	Alternative 3 (15/15/15 schedule)
	or the Appeals Division may request additional briefing from either party after the briefing period is ordinarily complete.	or the Appeals Division may request additional briefing from either party after the briefing period is ordinarily complete. Any	Board or the Appeals Division may request additional briefing from either party after the briefing period is ordinarily complete.
	Any such requested briefing shall be filed within the time specified by the Board or Appeals Division.	such requested briefing shall be filed within the time specified by the Board or Appeals Division.	Any such requested briefing shall be filed within the time specified by the Board or Appeals Division.
	(g) Briefs Filed by Unrepresented Taxpayers. Notwithstanding subdivisions (c), (d), and (e) of	(g) Briefs Filed by Unrepresented Taxpayers. Notwithstanding subdivisions (c), (d), and (e) of	(g) Briefs Filed by Unrepresented Taxpayers. Notwithstanding subdivisions (c), (d), and (e) of
	this section, a taxpayer who appears at a Board hearing without a representative, and who	this section, a taxpayer who appears at a Board hearing without a representative, and who has not	this section, a taxpayer who appears at a Board hearing without a representative, and who
	has not employed a representative to prepare a brief, may, at the	employed a representative to prepare a brief, may, at the	has not employed a representative to prepare a brief, may, at the
	discretion of the Board, submit a brief on the day of the hearing.	discretion of the Board, submit a brief on the day of the hearing.	discretion of the Board, submit a brief on the day of the hearing.